Special Sales Event Sales Tax Return

You may electronically file and pay your return conveniently and securely on Revenue Online at www.Colorado.gov/RevenueOnline Filing online ensures timely filing and prevents common filing errors. Local sales tax rates are listed under Other Services, "View Local Sales Tax Rates". There is a fee to pay by eCheck or credit card. See the Taxation Web site at www.TaxColorado.com for current fees. Filing by Electronic Funds Transfer (EFT) is free but pre-registration is required. See the last page of this form for instructions on how to use the online filing system at www.Colorado.gov/RevenueOnline

A "Special Sales Event" means an event where retail sales are made by more than three persons (vendors). A standard sales tax license is required if you participate in the same event that occurs more than three times at the same location during any calendar year. State sales tax, and if applicable, RTD/CD, RTA, MHA, PSI, or state-collected local tax must be collected on the gross selling price of items sold with the exception of sales to another licensed dealer. In the special districts column, check the box for the district (or districts) for which tax was collected. RTD (Regional Transportation District), CD (Scientific and Cultural District), RTA (Rural Transportation Authority), MHA (Multi-Jurisdictional Housing Authority, and Public Safety Improvements (PSI) sales taxes must be paid if the sales are made to businesses located within the boundaries of the districts. Do not remit tax to the state for home-rule cities which administer their own tax. The applicable taxes, tax rates and service fee information can be obtained from the event organizer.

How to file: If unable to file and pay the return electronically through Revenue Online, mail the return, together with remittance by check, draft, or money order, to the Department of Revenue, Denver, CO 80261-0013. The payment and returns are due on or before the 20th day of the month following the month in which such special sales event began. A separate return must be filed for each special event. Please include your Colorado account number, signature, and telephone number on your remittance.

DETACH FORM

ON THIS LINE

- All entries of state and local taxes must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting.
- Failure to file the return and pay the tax subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due. Current interest rates are available on Department of Revenue Web site, www.TaxColorado.com.
- Amended Return If you are filing an amended return you are required to mark the amended return box. A separate amended return must be filed for each event. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety. Be sure to use the correct vendor fee for the jurisdiction in which you are filing the tax.
- Any questions regarding the preparation of your return may be directed to: 303-238-SERV (7378).
- Refer to Form DR 1002 on the Web site at www.TaxColorado.com for all sales tax rates, vendor fee rates, exemptions and other information.
- Refer to Form DR 0800 for location/jurisdiction codes.
- Mail to and make check payable to:

Department of Revenue Denver, CO 80261-0013

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

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DR 0098 Web (05/13/13) Colorado Department of Revenue Sp					Spec	ial Event R			Reta	Retail Sales Tax		
Signed under penalty of perjury in the second degree	Signature					Date		Phone				
Taxpayer Last Name		First Name		M.I.	Mark if an Amended Return			eturn		20-100	17	
Acct. Number		Due Date			1. Gross Sales			-	•	(1-4)	00	
Event Period		Location/Jurisdiction Code				2. Sales to other licensed dealers for resale ●				(2-4)	00	
3. Line 1 less line 2 (Enter this a	amount on line 5	in all applicable columns)									
4. Name of Event		County of Event City			on Event			□RTD □CD □RTA □MHA □PSI □		Colorado State Tax		
5. Taxable Sales			00			00			00		00	
6. Exemptions (i.e. food for hom		00			00			00		00		
7. Net taxable sales for each ta	(4-1)	00	(4-2)		00	(4-3)		00	(4-4)	00		
8. Tax Rate Indicate the app for the location of	County Sales Tax Rate City			City Sales Tax Rate Spec			Special District Tax Rate		State Sales Tax Rate	.029		
9. Total tax (line 8 x line 7)			00			00		-	00		00	
10. Service fee rate		00			00			00	0.0222	00		
11. Service fee allowed vendor If paid on or before due date	(8-1)	00	(8-2)		00	(8-3)		00	(8-4)	00		
12. Sales tax due (line 9 minus	line 11) (100)	(11-1)	00	(11-2)		00	(11-3))	00	(11-4)	00	
13. Penalty	(200)	(12-1)	00	(12-2)		00	(12-3)	00	(12-4)	00	
14. Interest	(300)	(13-1)	00	(13-2)		00	(13-3)	00	(13-4)	00	
15. Total each tax (add lines 12		00			00			00		00		
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.						lue bank 16. 7	otal tax		\$.00	

How To Use the Online Filing System

- 1. Go to www.Colorado.gov/RevenueOnline
- **2.** Under the area titled "For Business", click "File a Return".
- 3. Click "File Special Event Sales Tax".
- 4. Read this page.
- 5. Click Continue.
- **6.** Click on Event Name; or, if your event is not listed, select "click here" at the top of the page.
- 7. Follow the on-screen instructions.



Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

Revenue Online offers convenient and secure access to conduct business with the Department of Revenue on a computer, laptop, smart phone or tablet. The services available in Revenue Online let you manage your tax account. File and pay online.